



## **Topics**

- Annual Renewal Process
- Form GAS-1274A, Renewal Application
- Online Renewal Process
- Compliance Checks



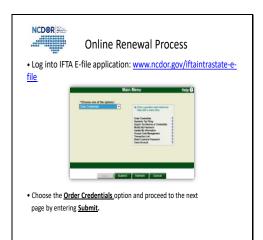
### Annual Renewal Process

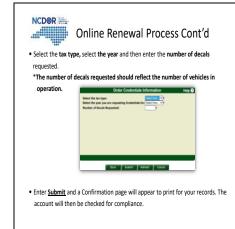


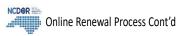
- Licenses and decals expire on December 31st, of each calendar year.
- Annual renewal is required. Complete and submit Form GAS-1274A, Renewal Application for License and Decals.
- To ensure your license and decals are issued timely, please submit your application for renewal electronically via the Department's website, by fax, or by mail, starting in September of each year.
- The most efficient way to renew and order license and decals is via our website:

www.ncdor.gov/iftaintrastate-e-file









Confirmation page will appear



- Decals will then be mailed out to the account address. It is important to keep account updated with accurate information to ensure that decals are mailed to the correct address.
- . To change an account address fax in a NC-AC Form.



#### **Compliance Checks**

- General Statute 105-449.47A allows the Department of Revenue to deny an application for license and decals for failure to file any return and/or failure to pay any tax debt covered by the North Carolina Revenue Laws.
- \*Applies to any tax schedules administered by the Department of Revenue
  Ex. Individual Income, Withholding, Machinery Equipment, Franchise,
  Corporate Income and Sales and Use tax.
- DMV/IRP- License Plate must be <u>ACTIVE</u> and correspond with the type of decal you are requesting.
  - Ex. YA, ZB, LE or XM for Intrastate carriers

XY, YB, ND, ZA for IFTA carriers

- Quarterly filings need to be up to date on IFTA Motor Carrier account.
   \*Must have out of state miles filed for at least 1 of the 4 quarters for the
- If you are organized as a legal entity (LLC, Inc., LLP), it must be in compliance with the Secretary of State.
- \* Any Annual fees paid and annual reports filed



#### Compliance Checks Cont'd

- If your application is not accepted, a <u>Non-Compliance</u> letter will be sent detailing the reasons.
- The renewal application will also be mailed back with the letter if the application was submitted by mail or fax.
- Once you have resolved the compliance issues, make sure to:
   A. Call the Excise Tax Division and verify the issues have been resolved and request decals be mailed, if ordered online.
   B. Fax the renewal application back to the Excise Tax Division office if it was sent back with the Non-Compliance letter.
- Decals will then be mailed out to your account address after the Excise Tax Division has confirmed you have come into compliance.




# NC Department of Revenue Excise Tax Division

Fax number (919) 250-7898 Office Number (919) 707-7500 or Toll Free 1-877-308-9092

Or Tall Sugar	
Toll Free 1-877-308-9092	
Questions?	
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